

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Manson Park and Recreation District**  
**Chelan County**

Report Date  
**February 18, 2010**

**Report No. 1003225**

Issue Date  
**March 22, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

March 22, 2010

Board of Directors  
Manson Park and Recreation District  
Manson, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on the Manson Park and Recreation District's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Chelan County  
February 18, 2010

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# **Audit Summary**

## **Manson Park and Recreation District Chelan County February 18, 2010**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Manson Park and Recreation District for the period from January 1, 2006, through December 31, 2009.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Open public meetings/records laws
- Citizen Hotline referral

### ***RESULTS***

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

## **Description of the District**

### **Manson Park and Recreation District Chelan County February 18, 2010**

#### ***ABOUT THE DISTRICT***

The Manson Park and Recreation District operates a marina, boat launch and campground in the Manson area of Chelan County. An elected, five-member Board of Directors governs the District. The Board appoints a Parks Manager to oversee the District's daily operations as well as its approximately 14 seasonal employees. For fiscal years 2006, 2007, 2008 and 2009, the District operated on annual budgets of approximately \$200,000, \$250,000, \$350,000 and \$300,000, respectively.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Dale Peterson ( through 2007)  
Bob Lesmeister (through 2007)  
Virginia Beresford (through 2007)  
John Peters (resigned January 2007)  
David Gellatly (resigned August 2009)  
Christy Libbey (resigned December 2008)  
Hal Killan (through 2009)  
Kenyon Rau (through 2009)  
Tom Tobey (elected January 2008)  
Steve Vaughn (elected January 2008)  
Shannon Byquist-Freels (elected  
December 2009)  
Pat Hautenne (elected December 2009)  
Lyle Bland (elected December 2009)

#### ***APPOINTED OFFICIALS***

Parks Manager  
Parks Manager  
Business Manager

Lanny Armbruster (resigned June 2009)  
Wai Petersen (appointed November 2009)  
Fred Sharp (appointed May 2009)

## ***DISTRICT CONTACT INFORMATION***

Address:           Manson Park and Recreation District  
                      P.O. Box 590  
                      Manson, WA 98831

Phone:            (509) 687-9635

Web site:         [www.mansonparks.com](http://www.mansonparks.com)

## ***AUDIT HISTORY***

The District has previously been audited through an assessment audit and has no prior onsite audit history. We will audit the District on a three-year cycle.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
**Ivan Dansereau**  
**Mike Murphy**  
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